

DIRECT TESTIMONY AND EXHIBITS OF**ANTHONY D. BRISENO****ON BEHALF OF****THE SOUTH CAROLINA OFFICE OF REGULATORY STAFF****DOCKET NO. 2019-2-E****IN RE: ANNUAL REVIEW OF BASE RATES FOR FUEL COSTS FOR****SOUTH CAROLINA ELECTRIC & GAS COMPANY**

8

Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND OCCUPATION.

A. My name is Anthony D. Briseno. My business address is 1401 Main Street, Suite 900, Columbia, South Carolina 29201. I am employed by the South Carolina Office of Regulatory Staff (“ORS”) as an Auditor.

Q. PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE.

A. I received my Bachelor of Science in Business Administration in Accounting from Coastal Carolina University in August 2014. I received my Master of Accountancy Degree from Coastal Carolina University in August 2015. I also received a Graduate Certificate for completion of the Fraud Examination Program at Coastal Carolina University in August 2015. I began my employment as an auditor with ORS in October 2016 and have participated in various cases involving the regulation of electric, water and wastewater utilities.

Q. HAVE YOU TESTIFIED PREVIOUSLY BEFORE THE PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA (“COMMISSION”)?

A. Yes, I have previously testified before the Commission.

Q. WHAT IS THE MISSION OF THE OFFICE OF REGULATORY STAFF?

1 **A.** ORS represents the public interest as defined by the South Carolina General
2 Assembly as:

3 The concerns of the using and consuming public with respect to
4 public utility services, regardless of the class of customer, and
5 preservation of continued investment in and maintenance of utility
6 facilities so as to provide reliable and high-quality utility services.

7 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

8 **A.** The purpose of my testimony is to present the results of ORS's examination of the
9 books and records pertaining to South Carolina Electric & Gas Company's ("SCE&G" or
10 "Company") operations under the Fuel Adjustment Clause ("FAC"). The current fuel
11 examination covered the actual period of January 2018 through December 2018 ("Actual
12 Period"). For commission consideration, ORS has included the estimated, unaudited four
13 (4) months from January 2019 through April 2019 ("Estimated Period").

14 **Q. WHAT WAS THE PURPOSE OF THIS EXAMINATION?**

15 **A.** The purpose of this examination was to determine if the Company's accounting
16 practices in computing and applying the monthly FAC complied with S.C. Code Ann. §§
17 58-27-865, 58-39-130, 58-39-140, 58-40-20, and prior Commission orders.

18 **Q. WHAT WAS THE SCOPE OF ORS'S EXAMINATION?**

19 **A.** ORS examined and verified the monthly fuel adjustment factor calculations and the
20 fuel recovery balances recorded in the Company's books and records. ORS's examination
21 consisted of the following:

22 1. Analyzing the Fuel Stock Accounts

23 ORS's analysis of the fuel stock accounts consisted of verifying receipts to and
24 issues from the fuel management system to the general ledgers, examining monthly
25 fuel charges originating in fuel accounting, and ensuring that only proper charges

1 were entered in the Company's computation of fuel costs for purposes of adjusting
2 the base fuel factor.

3 2. Sampling Receipts to the Fuel Stock Accounts

4 ORS's review of receipts to the fuel stock accounts consisted of examining and
5 testing selected transactions which support additions to the accounts. Each selected
6 transaction examined was tested for mathematical accuracy and vouched to a
7 commodity received report, corresponding waybill, supplier invoice, and freight
8 study detail report. Transactions were then verified to a fuel management system
9 payment voucher to verify payment of the correct amount to the vendors.

10 3. Verifying Charges to Nuclear Fuel Expense

11 ORS verified the amounts of nuclear fuel expense to the books and records for the
12 Actual Period. Additionally, the accuracy of these amounts was verified to the
13 Company's amortization schedules.

14 4. Verifying Purchased and Interchange Power Fuel Costs

15 ORS verified the Company's purchased and interchange power fuel costs, kilowatt-
16 hour ("kWh") purchases, and kWh sales for the Actual Period to various "energy
17 received" and "energy delivered" summary reports, purchases, sales, and
18 interchange power schedules, and monthly invoices, on a sample basis. ORS
19 recomputed the Company's sales and purchases for the Actual Period. The
20 purchased and interchange power amounts for the Actual Period and the resultant
21 (over)/under-recovery monthly deferred fuel amounts for the period reflect
22 calculations that conform to S.C. Code Ann. § 58-27-865, the statute addressing
23 fuel costs related to purchased power. Subsection (A)(2)(b) of this statute states

1 that the total delivered cost of economy purchases, including, but not limited to,
2 transmission charges, are included in purchased power costs if those purchases are
3 “less than the purchasing utility’s avoided variable costs for the generation of an
4 equivalent quantity of electric power.” ORS verified economic purchases were
5 recorded at, or less than, the company’s applicable avoided costs.

6 5. Verifying kWh Sales

7 ORS verified total system kWh sales, as filed in the monthly fuel factor
8 computation, to monthly class/rate summary reports for the Actual Period. The
9 monthly kWh sales figures were then used to determine the fuel cost per kWh sold
10 and the monthly fuel cost adjustment factors.

11 6. Recalculating the Fuel Adjustment Factors and Verifying the Deferred Fuel Costs

12 ORS recalculated the fuel costs for the Actual Period utilizing information obtained
13 from the Company’s records and verified these costs to the Company’s books and
14 records. In recalculating the monthly fuel costs, ORS divided total fuel costs by
15 total system kWh sales to arrive at fuel costs per kWh sold. The fuel cost billed per
16 kWh was then subtracted from the actual fuel cost per kWh sold to compute the
17 deferred fuel cost. The actual deferred fuel costs for each month were then verified
18 to the Company’s books and records.

19 7. Recalculating the True-up of the (Over)/Under-Recovered Fuel Costs

20 ORS analyzed and recomputed the cumulative (over)/under-recovery of the base
21 fuel, environmental and avoided capacity, Distributed Energy Resource Program
22 (“DERP”) incremental, and DERP avoided costs for the Actual Period and the
23 Estimated Period. Additionally, ORS recomputed the carrying costs that were

1 accrued on the under-recovery balance of base fuel costs in the month of January
2 2018. Commission Order No. 2017-246 allowed the Company to earn carrying
3 costs for the base fuel cost component under-collected balances, as they occur,
4 based on the 3-year U.S. Government Treasury Note plus 65 basis points.

5 **Q. PLEASE EXPLAIN THE AUDIT EXHIBITS ATTACHED TO YOUR
6 TESTIMONY.**

7 **A.** ORS prepared the following audit exhibits from the Company's books and records:

8 **AUDIT EXHIBIT ADB-1: TOTAL RECEIVED AND WEIGHTED AVERAGE
9 FUEL COST**

10 This audit exhibit details total received cost for the Actual Period of \$545,644,723 for coal,
11 #2 oil, and natural gas. ORS has also computed the weighted average cost of each type of
12 fuel: coal (\$83.16 per ton), #2 oil (\$2.31 per gallon), and natural gas (\$4.09 per thousand
13 cubic feet ("MCF")).

14 **AUDIT EXHIBIT ADB-2: RECEIVED COAL – COST PER TON COMPARISON**

15 This audit exhibit details the received cost per ton of coal for each month of the Actual
16 Period for SCE&G, Duke Energy Carolinas, LLC, and Duke Energy Progress, LLC. For
17 comparison purposes, ORS has shown the invoice cost per ton, freight cost per ton, total
18 cost per ton, and the cost per thousand British thermal units ("MBTU").

19 **AUDIT EXHIBIT ADB-3: BURNED COST – CONSUMED GENERATION**

20 This audit exhibit details the per book cost of fuel burned for electric generation during the
21 Actual Period. The costs of burned fuel are broken into four (4) types: coal, #2 oil, natural
22 gas and nuclear. The burned cost of each type of fuel is shown separately along with its

1 percentage of total burned costs. These costs are used in the computations of the base fuel
2 costs component.

3 **AUDIT EXHIBIT ADB-4: COST OF FUEL**

4 This audit exhibit details ORS's computation of the total fuel cost applicable to the fuel
5 recovery calculation. There are four (4) components included in this cost, and they are as
6 follows:

- 7 (1) Cost of Fuel Burned
- 8 (2) Fuel Cost of Purchased and Interchange Power
- 9 (3) Fuel Cost Recovered from Intersystem Sales
- 10 (4) Public Service Authority ("Santee Cooper") Credits

11 Cost of Fuel Burned - This amount is the total cost of all fossil and nuclear fuel burned
12 during the Actual Period and used in the base fuel component computation. A detailed
13 breakdown of coal, #2 oil, natural gas, and nuclear fuel can be seen in Audit Exhibit ADB-
14 3.

15 Fuel Cost of Purchased and Interchange Power - This amount is the total fuel cost of
16 monthly kWh purchases from other electric utilities or power marketers.

17 Fuel Cost Recovered from Intersystem Sales - This amount is the total fuel cost recovery
18 related to kWhs sold to other electric utilities or power marketers.

19 Public Service Authority Credits – This amount represents recovery of Santee Cooper's
20 portion of the electric costs at the new nuclear construction site.

21 **AUDIT EXHIBIT ADB-5: DETAILS OF THE COMPUTATION OF THE**
22 **(OVER)/UNDER-RECOVERY OF BASE FUEL COSTS**

1 This audit exhibit details the (over)/under-recovery of base fuel cost computations for the
2 Actual and Estimated Periods. This exhibit also shows the computations of the actual and
3 estimated cumulative (over)/under-recovery balances and various adjustments for January
4 2018 through April 2019.

5 **AUDIT EXHIBIT ADB-6: TOTAL ENVIRONMENTAL COSTS**

6 This audit exhibit details the total environmental costs for the Actual Period for sulfur
7 dioxide ("SO₂") emission allowances, nitrogen oxide ("NOx") emission allowances,
8 lime/limestone, and ammonia. Additionally, the percentage of total cost is shown for each
9 environmental component.

10 **AUDIT EXHIBIT ADB-7: DETAILS OF THE COMPUTATION OF THE
11 (OVER)/UNDER-RECOVERY OF ENVIRONMENTAL AND AVOIDED
12 CAPACITY COSTS**

13 This audit exhibit details the (over)/under-recovery of total environmental costs and
14 avoided capacity costs computations by month for the Actual and Estimated Periods. This
15 exhibit also shows the computation of the cumulative (over)/under-recovery balances and
16 various adjustments for January 2018 through April 2019.

17 Due to the enactment of 2014 S.C. Acts 236 ("Act 236"), the avoided capacity component
18 of certain purchased power costs are required to be allocated and recovered as a separate
19 component of the overall fuel factor in the same manner as environmental costs.

20 **AUDIT EXHIBIT ADB-8: DETAILS OF THE COMPUTATION OF THE
21 (OVER)/UNDER-RECOVERY OF DERP AVOIDED COSTS**

22 This audit exhibit details the (over)/under-recovery of DERP avoided cost computations
23 by month for the Actual and Estimated Periods. ORS agreed avoided cost components to

1 “bill credit agreement” reports, invoices, journal entry detail, revenue and unbilled revenue
2 reports.

3 **AUDIT EXHIBIT ADB-9: DETAILS OF THE COMPUTATION OF THE**
4 **(OVER)/UNDER-RECOVERY OF DERP INCREMENTAL COSTS**

5 This audit exhibit details the (over)/under-recovery of DERP incremental cost
6 computations by month for the Actual and Estimated Periods. ORS tested select
7 administrative and general expenses, and recalculated depreciation expense and carrying
8 cost computations. ORS also agreed incremental cost components to “net metering costs”
9 reports, invoices, journal entry detail, revenue and unbilled revenue reports.

10 **Q. PLEASE EXPLAIN ORS'S COMPUTATION OF THE CUMULATIVE**
11 **(OVER)/UNDER-RECOVERY OF BASE FUEL COSTS IN AUDIT EXHIBIT ADB-**
12 **5.**

13 **A.** ORS Audit Exhibit ADB-5 provides details of ORS's calculation of the actual
14 cumulative over-recovery balance through December 2018 of \$8,740,636 and the
15 estimated under-recovery balance through April 2019 of \$5,333,261. Company witness
16 Rooks' testimony (Exhibit No. ____ (AWR-1)) in this docket reports the same cumulative
17 over-recovery balance through December 2018, and the same cumulative under-recovery
18 balance through April 2019 as calculated by ORS.

19 **Q. DID THE COMPANY MAKE ANY ADJUSTMENTS OR TRUE-UPS DURING**
20 **EITHER THE ACTUAL OR ESTIMATED PERIODS FOR THE BASE FUEL**
21 **COMPONENT?**

22 **A.** Yes. The Company made the following adjustments as shown on ORS Audit
23 Exhibit ADB-5:

1 **Adjustment (1) – Fixed Capacity Charges**

2 The Company posted a monthly over-recovery adjustment of \$1,583,583 to the
3 computation of the base fuel (over)/under-recovery. This adjustment consists of the
4 Urquhart Plant and the Jasper Plant (Combined Cycle) monthly fixed capacity charges of
5 \$673,417 and \$910,166, respectively, which are treated, in accordance with Commission
6 Orders No. 2003-38 and No. 2005-2, on a retail basis, as over-recovery fuel entries.

7 **Adjustment (2) – PR-1 Energy Credits**

8 Due to the enactment of Act 236, purchased power avoided energy costs are now required
9 to be recovered through the FAC. A portion of purchased power avoided energy costs is
10 also currently being recovered in base rates. Therefore, the Company made monthly over-
11 recovery adjustments of \$691 to prevent double collection of this portion of avoided energy
12 costs.

13 **Adjustment (3) – Company Accounting Adjustments**

14 During the Actual Period, the Company recorded the following adjustments:

15 **(3A)** – In January 2018, the Company made an under-recovery adjustment of \$411,384 to
16 account for purchased power payments for October, November and December 2017 that
17 were inadvertently omitted.

18 **(3B)** – In February 2018, the Company made an over-recovery adjustment of \$113,739,272
19 to offset base fuel costs with a gain from interest rate swaps.

20 **(3C)** – In January 2019, the Company made an under-recovery adjustment of \$47,924 to
21 account for natural gas costs in November 2018 that were inadvertently omitted, and
22 updated generation and fuel costs reports.

23 **Adjustment (4) – Unbilled Fuel Costs (Over)/Under-Recovery Adjustments**

1 The Company posted monthly adjustments throughout the Actual Period and the Estimated
2 Period to account for timing differences in the recovery of fuel costs due to the cycle billing
3 process. These adjustments are made pursuant to S.C. Code Ann. § 58-27-865(C).

4 **Q. PLEASE EXPLAIN ORS'S COMPUTATION OF THE CUMULATIVE
5 (OVER)/UNDER-RECOVERY OF ENVIRONMENTAL AND AVOIDED
6 CAPACITY COSTS IN AUDIT EXHIBIT ADB-7:**

7 **A.** ORS Audit Exhibit ADB-7 provides details of ORS's calculation of the actual
8 cumulative environmental and avoided capacity costs over-recovery balance through
9 December 2018 of \$2,120,187, and the estimated cumulative over-recovery balance
10 through April 2019 of \$2,798,751. Company witness Rooks' testimony (Exhibit No. ____
11 (AWR-4)) reports the actual cumulative environmental and avoided capacity costs over-
12 recovery balance through December 2018 as \$2,120,185, and the estimated cumulative
13 over-recovery balance through April 2019 as \$2,798,749. The variances between ORS and
14 the Company's ending balances for December 2018 and April 2019 are due to rounding.

15 **Q. DID THE COMPANY MAKE ANY ADJUSTMENTS OR TRUE-UPS DURING
16 EITHER THE ACTUAL OR THE ESTIMATED PERIODS FOR THE
17 ENVIRONMENTAL AND AVOIDED CAPACITY COSTS COMPONENT?**

18 **A.** Yes. The Company made the following adjustments as shown on Audit Exhibit
19 ADB-7:

20 **Adjustment (5) – PR-1 Capacity Credits**

21 Similar to Adjustment (2), avoided capacity costs are now also recovered through the FAC.
22 A portion of avoided capacity costs is also being recovered in base rates. Therefore, the

1 Company made monthly over-recovery adjustments of \$84 to prevent double collection of
2 this portion of avoided capacity costs.

3 **Adjustment (6) – Company Accounting Adjustment**

4 In August 2018, the Company made an under-recovery adjustment of \$4,744 for revisions
5 made to avoided capacity charges the Company incurred for the months of February, May
6 and June 2018.

7 **Adjustment (7) – Unbilled Environmental Costs (Over)/Under-Recovery**

8 **Adjustments**

9 The Company posted monthly adjustments throughout the Actual Period and the Estimated
10 Period to account for timing differences in the recovery of environmental costs due to the
11 cycle billing process. These adjustments are made pursuant to S.C. Code Ann. § 58-27-
12 865(C).

13 **Q. PLEASE EXPLAIN ORS'S COMPUTATION OF THE CUMULATIVE
(OVER)/UNDER-RECOVERY OF THE DERP AVOIDED COSTS IN AUDIT
EXHIBIT ADB-8.**

14 **A.** ORS Audit Exhibit ADB-8 provides details of ORS's calculation of the actual
15 cumulative DERP avoided cost over-recovery balance through December 2018 of
16 \$1,856,460, and the estimated cumulative over-recovery balance through April 2019 of
17 \$1,648,629. Company witness Rooks' testimony (Exhibit No. ____ (AWR-6)) reports the
18 actual cumulative over-recovery balance through December 2018 as \$1,856,462, and the
19 estimated cumulative over-recovery balance through April 2019 of \$1,648,632. The
20 variances between ORS and the Company's ending balances for December 2018 and April
21 2019 are due to rounding.

1 **Q. DID THE COMPANY MAKE ANY ADJUSTMENTS OR TRUE-UPS DURING**
2 **EITHER THE ACTUAL OR THE ESTIMATED PERIODS FOR THE DERP**
3 **AVOIDED COSTS COMPONENT?**

4 **A.** Yes. The Company made the following adjustments as shown on Audit Exhibit
5 ADB-8:

6 **Adjustment (8) – Company Accounting Adjustments**

7 During the Actual Period, the Company recorded the following adjustments:

8 **(8A)** – In August 2018, the Company made an over-recovery adjustment of \$25,169 for
9 inadvertently charging DERP incremental costs to DERP avoided costs in the month of
10 July. A corresponding adjustment is not shown on the DERP incremental costs exhibit
11 (Audit Exhibit ADB-9) because this adjustment is included in the calculation of the total
12 DERP incremental costs for the month of August 2018.

13 **(8B)** – In September 2018, the Company made an under-recovery adjustment of \$29 for
14 revisions made to DERP purchase power charges the Company incurred for the months of
15 July and August 2018.

16 **Adjustment (9) – Unbilled DERP Avoided Costs (Over)/Under-Recovery**
17 **Adjustments**

18 The Company posted monthly adjustments throughout the Actual Period and the Estimated
19 Period to account for timing differences in the recovery of DERP avoided costs due to the
20 cycle billing process. These adjustments are made pursuant to S.C. Code Ann. § 58-27-
21 865(C).

1 **Q. PLEASE EXPLAIN ORS'S COMPUTATION OF THE CUMULATIVE**
2 **(OVER)/UNDER-RECOVERY OF DERP INCREMENTAL COSTS IN AUDIT**
3 **EXHIBIT ADB-9.**

4 **A.** ORS Audit Exhibit ADB-9 provides details of ORS's calculation of the actual
5 cumulative DERP incremental cost under-recovery balance through December 2018 of
6 \$669,089, and the estimated cumulative under-recovery balance through April 2019 of
7 \$2,286,681. Company witness Rooks' testimony (Exhibit No. ____ (AWR-8)) in this docket
8 reports the same cumulative under-recovery balance through December 2018, and the same
9 cumulative under-recovery balance through April 2019 as calculated by ORS.

10 **Q. DID THE COMPANY MAKE ANY ADJUSTMENTS OR TRUE-UPS DURING**
11 **EITHER THE ACTUAL OR THE ESTIMATED PERIODS FOR THE DERP**
12 **INCREMENTAL COSTS COMPONENT?**

13 **A.** Yes. The Company made the following adjustment as shown on Audit Exhibit
14 ADB-9:

15 **Adjustment (10) – Unbilled DERP Incremental Costs (Over)/Under-Recovery**
16 **Adjustments**

17 The Company posted monthly adjustments throughout the Actual Period and the Estimated
18 Period to account for timing differences in the recovery of DERP incremental costs due to
19 the cycle billing process. These adjustments are made pursuant to S.C. Code Ann. § 58-27-
20 865(C).

21 **Q. WHAT IS THE RESULT OF ORS'S EXAMINATION?**

22 **A.** Based on ORS's examination of the Company's books and records, and the
23 Company's operations under the fuel cost recovery mechanism, ORS determined that,

1 subject to ORS's accounting adjustments, the Company's accounting practices are in
2 compliance with S.C. Code Ann. §§ 58-27-865, 58-39-130, 58-39-140, 58-40-20, and prior
3 Commission orders.

4 Based on ORS's examination, ORS agrees with the following (over)/under-
5 recovery balances as stated by SCE&G:

- 6 • December 2018 fuel cost component over-recovery of \$8,740,636;
- 7 • December 2018 environmental and avoided capacity cost component over-
8 recovery balance of \$2,120,185;
- 9 • December 2018 DERP avoided cost component over-recovery balance of
10 \$1,856,462;
- 11 • December 2018 DERP incremental cost component under-recovery balance of
12 \$669,089;
- 13 • April 2019 estimated fuel cost component under-recovery of \$5,333,261;
- 14 • April 2019 estimated environmental and avoided capacity cost component
15 over-recovery balance of \$2,798,749;
- 16 • April 2019 estimated DERP avoided cost component over-recovery balance of
17 \$1,648,632;
- 18 • April 2019 estimated DERP incremental cost component under-recovery of
19 \$2,286,681.

20 **Q. WILL YOU UPDATE YOUR TESTIMONY BASED ON INFORMATION THAT
21 BECOMES AVAILABLE?**

1 **A.** Yes. ORS fully reserves the right to revise its recommendations via supplemental
2 testimony should new information not previously provided by the Company, or other
3 sources, becomes available.

4 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

5 **A.** Yes, it does.

Office of Regulatory Staff
Total Received and Weighted Average Fuel Cost
South Carolina Electric & Gas Company
For Year Ending December 2018
Docket No. 2019-2-E

<u>Month</u>	<u>Coal</u>	<u>#2 Oil</u>	<u>Natural Gas</u>	<u>Total Received</u>	
	Tons	\$	Gal	MCF	\$
Jan-18	239,356	20,6335,592	7,605,697	5,380,459	24,430,667
Feb-18	235,962	20,886,933	715,774	4,240,588	15,097,542
Mar-18	258,803	21,315,899	50,060	4,120,817	13,371,242
Apr-18	249,407	20,621,371	167,971	3,409,563	12,527,372
May-18	241,228	19,185,081	268,746	626,004	3,982,508
Jun-18	235,238	19,675,746	185,526	426,760	5,018,405
Jul-18	322,146	25,861,260	96,553	292,986	5,438,666
Aug-18	303,678	24,344,357	184,043	412,487	5,374,431
Sep-18	251,061	21,083,612	65,687	190,463	5,867,318
Oct-18	305,867	25,006,786	89,210	219,902	7,124,616
Nov-18	299,168	25,728,258	216,396	500,321	6,833,390
Dec-18	334,656	28,136,402	826,126	1,654,736	4,156,048
Total	3,276,570	\$ 272,481,297	10,471,789	\$ 24,162,042	60,946,809
Weighted Average Cost		\$ 83.16		\$ 2.31	\$ 4.09
					\$ 545,644,723

Office of Regulatory Staff
Received Coal - Cost Per Ton Comparison
South Carolina Electric & Gas Company
For Year Ending December 2018
Docket No. 2019-2-E

South Carolina Electric & Gas Company				Duke Energy Carolinas, LLC ¹				Duke Energy Progress, LLC ¹			
Month	Invoice Cost Per Ton	Freight Cost Per Ton	Total Cost Per Ton	Invoice Cost Per Ton	Freight Cost Per Ton	Total Cost Per Ton	Cost Per MBTU	Invoice Cost Per Ton	Freight Cost Per Ton	Total Cost Per Ton	Cost Per MBTU
Jan-18	55.81	30.41	86.22	3.39	46.67	27.11	73.78	3.11	50.93	32.32	83.25
Feb-18	57.57	30.94	88.51	3.51	47.35	26.22	73.57	3.03	46.16	32.56	78.72
Mar-18	56.50	25.87	82.37	3.24	47.89	27.67	75.56	3.14	45.59	25.65	71.24
Apr-18	56.50	26.18	82.68	3.27	47.25	29.49	76.74	3.17	46.98	35.20	82.18
May-18	54.80	24.73	79.53	3.13	47.78	29.74	77.52	3.20	47.65	26.89	74.54
Jun-18	56.98	26.66	83.64	3.27	48.67	27.12	75.79	3.05	46.51	27.71	74.22
Jul-18	57.00	23.33	80.33	3.17	48.33	30.44	78.77	3.20	49.19	35.62	84.81
Aug-18	56.50	23.67	80.17	3.18	50.07	30.96	81.03	3.27	47.29	36.22	83.51
Sep-18	59.02	24.96	83.98	3.32	50.02	31.06	81.08	3.25	51.35	39.09	90.44
Oct-18	57.78	23.98	81.76	3.25	49.71	28.08	77.79	3.12	49.74	34.30	84.04
Nov-18	61.79	24.21	86.00	3.45	49.55	28.64	78.19	3.10	53.31	49.16	102.47
Dec-18	59.35	24.73	84.08	3.38	84.65	67.39	152.04	6.09	68.45	38.21	106.66

¹ Total Cost per Ton information for Duke Energy Carolinas, LLC and Duke Energy Progress, LLC has not been audited as part of this docket.

**Office of Regulatory Staff
Burned Cost - Consumed Generation
South Carolina Electric & Gas Company
For Year Ending December 2018
Docket No. 2019-2-E**

<u>Month</u>	<u>Coal</u>	<u>#2 Oil</u>	<u>Natural Gas</u>	<u>Nuclear</u>	<u>Total Burned Cost</u>				
Jan-18	\$ 23,425,386	35.54%	\$ 13,409,783	20.35%	\$ 4,643,411	7.04%	\$ 65,909,022		
Feb-18	\$ 11,611,344	37.20%	\$ 313,658	1.00%	\$ 15,097,463	48.36%	\$ 31,216,458		
Mar-18	\$ 14,506,245	43.39%	\$ 320,303	0.96%	\$ 13,965,417	41.78%	\$ 33,429,347		
Apr-18	\$ 9,841,273	36.16%	\$ 352,082	1.29%	\$ 12,527,740	46.04%	\$ 27,213,040		
May-18	\$ 19,269,350	47.87%	\$ 133,480	0.33%	\$ 16,296,304	40.48%	\$ 40,256,414		
Jun-18	\$ 19,566,354	41.37%	\$ 73,013	0.16%	\$ 23,169,002	48.98%	\$ 47,299,637		
Jul-18	\$ 18,811,737	38.26%	\$ 268,283	0.55%	\$ 25,448,248	51.75%	\$ 49,171,848		
Aug-18	\$ 17,586,867	35.92%	\$ 191,751	0.40%	\$ 26,539,022	54.20%	\$ 48,960,950		
Sep-18	\$ 13,410,143	28.82%	\$ 137,960	0.30%	\$ 28,484,479	61.22%	\$ 46,524,934		
Oct-18	\$ 14,403,756	31.31%	\$ 37,157	0.08%	\$ 30,809,969	66.97%	\$ 46,005,348		
Nov-18	\$ 13,845,325	27.14%	\$ 479,157	0.94%	\$ 36,189,905	70.92%	\$ 51,024,780		
Dec-18	\$ 16,793,566	32.54%	\$ 573,379	1.11%	\$ 29,530,158	57.21%	<u>\$ 4,715,527</u> <u>9.14%</u> <u>\$ 51,612,630</u>		
Total	\$ 193,071,346	35.85%	\$ 16,290,006	3.02%	\$ 282,488,149	52.45%	\$ 46,774,907	8.68%	\$ 538,624,408

**Office of Regulatory Staff
Cost of Fuel
South Carolina Electric & Gas Company
For Year Ending December 2018
Docket No. 2019-2-E**

<u>Month</u>	<u>Cost of Fuel Burned</u>	<u>Fuel Cost of Purchased and Interchange Power</u>	<u>Fuel Cost Recovered from Intersystem Sales</u>	<u>Public Service Authority Credits</u>	<u>Total Fuel Costs</u>
Jan-18	\$ 65,909,022	\$ 46,354,180	\$ (22,375)	\$ (49,441)	\$ 112,191,386
Feb-18	\$ 31,216,458	\$ 10,168,622	\$ (315,242)	\$ (73,699)	\$ 40,996,139
Mar-18	\$ 33,429,347	\$ 11,693,200	\$ -	\$ (66,432)	\$ 45,056,115
Apr-18	\$ 27,213,040	\$ 15,166,691	\$ (2,529)	\$ (58,261)	\$ 42,318,941
May-18	\$ 40,256,414	\$ 13,989,215	\$ (226,850)	\$ (55,072)	\$ 53,963,707
Jun-18	\$ 47,299,637	\$ 12,293,146	\$ (242,234)	\$ (100,456)	\$ 59,250,093
Jul-18	\$ 49,171,848	\$ 12,454,417	\$ (165,867)	\$ (42,597)	\$ 61,417,801
Aug-18	\$ 48,960,950	\$ 13,069,581	\$ (448,121)	\$ (37,405)	\$ 61,545,005
Sep-18	\$ 46,524,934	\$ 11,497,894	\$ (615,185)	\$ (37,091)	\$ 57,370,552
Oct-18	\$ 46,005,348	\$ 14,958,282	\$ (294,385)	\$ (42,683)	\$ 60,626,562
Nov-18	\$ 51,024,780	\$ 12,131,567	\$ -	\$ (39,844)	\$ 63,116,503
Dec-18	\$ 51,612,630	\$ 2,531,949	\$ -	\$ (39,333)	\$ 54,105,246
Total	\$ 538,624,408	\$ 176,308,744	\$ (2,332,788)	\$ (642,314)	\$ 711,958,050

Office of Regulatory Staff

Details of the Computation of the (Over)/Under-Recovery of Base Fuel Costs
 South Carolina Electric & Gas Company
 January 2018 - April 2019
 Docket No. 2019-2-E

	Actual				
	January 2018	February 2018	March 2018	April 2018	May 2018
					June 2018
Total Cost of Fuel Burned	\$ 112,191,386	\$ 40,996,139	\$ 45,056,115	\$ 42,318,941	\$ 53,963,707
Total System kWh Sales Excluding Intersystem Sales	2,258,859,940	1,841,354,524	1,646,698,515	1,681,462,670	1,797,180,849
Fuel Cost Per kWh Sales	\$ 0.049667	\$ 0.022264	\$ 0.027361	\$ 0.025168	\$ 0.030027
Less: Base Cost Per kWh Included in Rates	\$ 0.024510	\$ 0.024510	\$ 0.024510	\$ 0.024510	\$ 0.024510
Fuel Adjustment Per kWh	\$ 0.02516	\$ (0.00225)	\$ 0.00285	\$ 0.00066	\$ 0.00552
Retail kWh Sales	2,165,515,524	1,775,713,665	1,571,373,523	1,616,324,503	1,717,506,827
Current Month (Over)/Under-Recovery	\$ 54,484,371	\$ (3,995,356)	\$ 4,478,415	\$ 1,066,774	\$ 9,480,638
Cumulative (Over)/Under-Recovery-Prior Month	\$ 2,355,695	\$ 56,397,335	\$ (56,100,529)	\$ (55,583,813)	\$ (54,115,313)
Fixed Capacity Charges	(1) \$ (1,583,583)	\$ (1,583,583)	\$ (1,583,583)	\$ (1,583,583)	\$ (1,583,583)
PR-1 Energy Credits	(2) \$ (691)	\$ (691)	\$ (691)	\$ (691)	\$ (691)
Company Accounting Adjustments	(3) \$ 411,384	\$ (113,739,272)	\$ -	\$ -	\$ -
ORS Accounting Adjustments	-	-	-	-	-
Unbilled Fuel Costs (Over)/Under-Recovery Adjustments	(4) \$ 592,492	\$ 6,821,038	\$ (2,377,425)	\$ 1,986,000	\$ (4,302,419)
Carrying Costs	\$ 137,667	\$ -	\$ -	\$ -	\$ -
Cumulative (Over)/Under-Recovery	\$ 56,397,335	\$ (56,100,529)	\$ (55,583,813)	\$ (54,115,313)	\$ (50,521,368)
					\$ (48,412,420)
					\$ (45,366,950)
					\$ (814,368)

*Explanations of Adjustments (1) - (4) are included in the testimony of Anthony D. Briseno

Office of Regulatory Staff
Details of the Computation of the (Over)/Under-Recovery of Base Fuel Costs
 South Carolina Electric & Gas Company
 January 2018 - April 2019
 Docket No. 2019-2-E

	Actual			Estimated		
	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019
Total Cost of Fuel Burned	\$ 57,370,552	\$ 60,626,562	\$ 63,116,503	\$ 54,105,246	\$ 53,149,284	\$ 48,872,000
Total System kWh Sales Excluding Intersystem Sales	2,221,106,604	2,081,961,116	1,673,999,067	1,830,964,809	1,859,380,249	1,914,000,000
Fuel Cost Per kWh Sales	\$ 0.025830	\$ 0.029120	\$ 0.037704	\$ 0.029550	\$ 0.02858	\$ 0.025534
Less: Base Cost Per kWh Included in Rates	\$ 0.024510	\$ 0.024510	\$ 0.024510	\$ 0.024510	\$ 0.024510	\$ 0.024510
Fuel Adjustment Per kWh	\$ 0.00132	\$ 0.00461	\$ 0.01319	\$ 0.00504	\$ 0.00407	\$ 0.00102
Retail kWh Sales	2,126,238,495	1,996,300,726	1,597,449,066	1,758,238,130	1,786,347,861	1,842,300,000
Current Month (Over)/Under-Recovery	\$ 2,806,635	\$ 9,202,946	\$ 21,070,353	\$ 8,861,520	\$ 7,270,436	\$ 1,879,146
Cumulative (Over)/Under-Recovery-Prior Month	\$ (43,108,304)	\$ (44,813,232)	\$ (30,773,259)	\$ (14,030,126)	\$ (8,740,636)	\$ (1,825,596)
Fixed Capacity Charges	(1) \$ (1,583,583)	\$ (1,583,583)	\$ (1,583,583)	\$ (1,583,583)	\$ (1,583,583)	\$ (1,583,583)
PR-1 Energy Credits	(2) \$ (691)	\$ (691)	\$ (691)	\$ (691)	\$ (691)	\$ (691)
Company Accounting Adjustments	(3) \$ -	\$ -	\$ -	\$ 47,924	\$ -	\$ -
ORS Accounting Adjustments						
Unbilled Fuel Costs (Over)/Under-Recovery Adjustments	(4) \$ (2,927,289)	\$ 6,421,301	\$ (2,742,946)	\$ (1,987,756)	\$ 1,180,954	\$ 5,150,832
Carrying Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative (Over)/Under-Recovery	\$ (44,813,232)	\$ (30,773,259)	\$ (14,030,126)	\$ (8,740,636)	\$ (1,825,596)	\$ 3,483,087
						\$ 5,333,261
						\$ 5,333,261
						\$ (2,798,751)
						\$ (1,648,629)
						\$ 2,286,681
						\$ 3,172,562

*Explanations of Adjustments (1) - (4) are included in the testimony of Anthony D. Briseno

	December 2018	April 2019
Cumulative (Over)/Under Base Fuel Component (Audit Exhibit ADB-5)	\$ (8,740,636)	\$ 5,333,261
Cumulative (Over)/Under Environmental and Avoided Capacity Component (Audit Exhibit ADB-7)	\$ (2,120,187)	\$ (2,798,751)
Cumulative (Over)/Under DERP Avoided Cost Component (Audit Exhibit ADB-8)	\$ (1,856,460)	\$ (1,648,629)
Cumulative (Over)/Under DERP Incremental Cost Component (Audit Exhibit ADB-9)	\$ 669,089	\$ 2,286,681
Net Cumulative (Over)/Under-Recovery Balance	\$ (12,048,194)	\$ 3,172,562

Audit Exhibit ADB-6

**Office of Regulatory Staff
Total Environmental Costs
South Carolina Electric & Gas Company
For Year Ending December 2018
Docket No. 2019-2-E**

<u>Month</u>	<u>SO₂ Emission</u>	<u>NOx Emission</u>	<u>Lime/Limestone</u>	<u>Ammonia</u>	<u>Total</u>
Jan-18	\$ 686 0.08%	\$ - 0.00%	\$ 595,558 68.98%	\$ 267,142 30.94%	\$ 863,386
Feb-18	\$ 239 0.03%	\$ - 0.00%	\$ 546,300 64.65%	\$ 298,465 35.32%	\$ 845,004
Mar-18	\$ 217 0.04%	\$ - 0.00%	\$ 371,409 67.55%	\$ 178,170 32.41%	\$ 549,796
Apr-18	\$ 119 0.03%	\$ - 0.00%	\$ 248,751 58.17%	\$ 178,752 41.80%	\$ 427,622
May-18	\$ 466 0.07%	\$ - 0.00%	\$ 580,782 76.87%	\$ 174,245 23.06%	\$ 755,493
Jun-18	\$ 489 0.07%	\$ - 0.00%	\$ 456,859 67.02%	\$ 224,323 32.91%	\$ 681,671
Jul-18	\$ 477 0.05%	\$ - 0.00%	\$ 667,255 74.17%	\$ 231,892 25.78%	\$ 899,624
Aug-18	\$ 477 0.06%	\$ - 0.00%	\$ 575,509 66.77%	\$ 285,957 33.17%	\$ 861,943
Sep-18	\$ 759 0.11%	\$ - 0.00%	\$ 480,471 68.43%	\$ 220,896 31.46%	\$ 702,126
Oct-18	\$ 366 0.06%	\$ - 0.00%	\$ 342,328 52.67%	\$ 307,260 47.27%	\$ 649,954
Nov-18	\$ 350 0.07%	\$ - 0.00%	\$ 323,551 62.55%	\$ 193,445 37.38%	\$ 517,346
Dec-18	\$ 443 0.05%	\$ - 0.00%	\$ 686,646 71.90%	\$ 267,961 28.05%	\$ 955,050
Totals	\$ 5,088 0.06%	\$ - 0.00%	\$ 5,875,419 67.46%	\$ 2,828,508 32.48%	\$ 8,709,015

Office of Regulatory Staff
Details of the Computation of the (Over)/Under-Recovery of Environmental and Avoided Capacity Costs
South Carolina Electric & Gas Company
January 2018 - April 2019
Docket No. 2019-2-E

	Actual					
	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
Total Environmental Costs	\$ 863,386	\$ 845,004	\$ 549,796	\$ 427,622	\$ 755,493	\$ 681,671
Environmental Costs Recovered	\$ -	\$ (2,164)	\$ -	\$ -	\$ (9,623)	\$ (5,018)
Inter-system Sales	\$ 863,386	\$ 842,840	\$ 549,796	\$ 427,622	\$ 745,870	\$ 676,653
Net Environmental Costs	\$ 167,518	\$ 149,349	\$ 184,813	\$ 223,168	\$ 230,638	\$ 1,014,637
Avoided Capacity Costs	\$ 1,030,904	\$ 992,189	\$ 734,609	\$ 650,790	\$ 976,508	\$ 1,691,290
Total Environmental and Avoided Capacity Costs	96.83%	96.83%	96.83%	96.83%	96.83%	96.83%
Retail Allocation Factor of Total Environmental Costs	\$ 998,224	\$ 960,737	\$ 711,322	\$ 630,160	\$ 945,553	\$ 1,637,676
Retail Share of Total Environmental Costs	\$ 773,760	\$ 606,345	\$ 510,876	\$ 522,938	\$ 1,036,676	\$ 1,293,256
Amounts Billed to Retail Customers	\$ 224,464	\$ 354,392	\$ 200,446	\$ 107,222	\$ (91,123)	\$ 344,420
(Over)/Under-Recovery-Current Month	\$ (2,272,425)	\$ (2,037,448)	\$ (1,561,923)	\$ (1,400,284)	\$ (1,459,849)	\$ (1,691,292)
Cumulative (Over)/Under-Recovery-Prior Month	(5) \$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)
PR-1 Capacity Credits	(6)					
Company Accounting Adjustment						
ORS Accounting Adjustment						
Unbilled Environmental Costs (Over)/Under-Recovery Adjustments	(7) \$ 10,597	\$ 121,217	\$ (38,723)	\$ (166,703)	\$ (140,236)	\$ (92,284)
Cumulative (Over)/Under-Recovery	\$ (2,037,448)	\$ (1,561,923)	\$ (1,400,284)	\$ (1,459,849)	\$ (1,691,292)	\$ (1,439,240)

*Explanations of Adjustments (5) through (7) are included in the testimony of Anthony D. Briseno

Office of Regulatory Staff
Details of the Computation of the (Over)/Under-Recovery of Environmental and Avoided Capacity Costs
South Carolina Electric & Gas Company
January 2018 - April 2019
Docket No. 2019-2-E

	Actual			Estimated				
	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019
Total Environmental Costs	\$ 702,126	\$ 649,954	\$ 517,346	\$ 955,050	\$ 405,015	\$ 636,336	\$ 574,692	\$ 620,000
Environmental Costs Recovered Inter-system Sales	\$ (6,295)	\$ (295)	\$ -	\$ -	\$ (4,670)	\$ (3,010)	\$ (1,500)	\$ (3,010)
Net Environmental Costs	\$ 695,831	\$ 649,659	\$ 517,346	\$ 955,050	\$ 400,345	\$ 633,326	\$ 573,192	\$ 616,990
Avoided Capacity Costs	\$ 227,958	\$ 227,261	\$ 176,766	\$ 152,095	\$ 220,711	\$ 299,540	\$ 358,971	\$ 398,510
Total Environmental and Avoided Capacity Costs	\$ 923,789	\$ 876,920	\$ 694,112	\$ 1,107,145	\$ 621,056	\$ 932,866	\$ 932,163	\$ 1,015,500
Retail Allocation Factor of Total Environmental Costs	96.83%	96.83%	96.83%	96.83%	96.69%	96.69%	96.69%	96.69%
Retail Share of Total Environmental Costs	\$ 894,505	\$ 849,122	\$ 672,109	\$ 1,072,049	\$ 600,499	\$ 901,988	\$ 901,308	\$ 981,887
Amounts Billed to Retail Customers	\$ 1,347,898	\$ 1,258,581	\$ 955,126	\$ 1,106,149	\$ 1,128,374	\$ 1,185,751	\$ 1,011,351	\$ 938,249
(Over)/Under-Recovery-Current Month	\$ (453,393)	\$ (409,459)	\$ (283,017)	\$ (34,100)	\$ (527,875)	\$ (283,763)	\$ (110,043)	\$ 43,638
Cumulative (Over)/Under- Recovery-Prior Month	\$ (900,301)	\$ (1,440,911)	\$ (1,646,305)	\$ (2,020,678)	\$ (2,120,187)	\$ (2,611,158)	\$ (2,727,223)	\$ (2,817,527)
PR-1 Capacity Credits	(5) \$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)	\$ (84)
Company Accounting Adjustment	(6) \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ORS Accounting Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Environmental Costs (Over)/Under-Recovery Adjustments	(7) \$ (87,133)	\$ 204,149	\$ (91,272)	\$ (65,325)	\$ 36,988	\$ 167,782	\$ 19,823	\$ (24,778)
Cumulative (Over)/Under- Recovery	\$ (1,440,911)	\$ (1,646,305)	\$ (2,020,678)	\$ (2,120,187)	\$ (2,611,158)	\$ (2,727,223)	\$ (2,817,527)	\$ (2,798,751)

*Explanations of Adjustments (5) through (7) are included in the testimony of Anthony D. Briseno

Office of Regulatory Staff
Details of the Computation of the (Over)/Under-Recovery of Distributed Energy Resource Program Avoided Costs
South Carolina Electric & Gas Company
January 2018 - April 2019
Docket No. 2019-2-E

	Actual					
	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
BCA Avoided Costs	\$ 42,034	\$ 46,151	\$ 57,360	\$ 76,252	\$ 84,957	\$ 81,766
Utility Scale Avoided Costs	\$ 276,971	\$ 236,091	\$ 401,919	\$ 454,261	\$ 435,082	\$ 505,385
Community Solar Avoided Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess NEM Avoided Cost Payments	\$ 60	\$ 253	\$ 230	\$ 282	\$ 427	\$ 547
Total Avoided Costs	\$ 319,065	\$ 282,495	\$ 459,509	\$ 530,795	\$ 520,466	\$ 587,698
Amounts Billed to Customers	\$ 253,735	\$ 199,755	\$ 169,125	\$ 173,217	\$ 519,747	\$ 649,470
(Over)/Under-Recovery-Current Month	\$ 65,330	\$ 82,740	\$ 290,384	\$ 357,578	\$ 719	\$ (61,772)
(Over)/Under-Recovery-Prior Month	\$ (1,504,690)	\$ (1,435,925)	\$ (1,313,841)	\$ (1,036,288)	\$ (811,937)	\$ (882,213)
Company Accounting Adjustments	(8)					
ORS Accounting Adjustments						
Unbilled DERP Avoided Costs (Over)/Under-Recovery Adjustments	(9)	\$ 3,435	\$ 39,344	\$ (12,831)	\$ (133,227)	\$ (70,995)
(Over)/Under-Recovery Cumulative Balance	\$ (1,435,925)	\$ (1,313,841)	\$ (1,036,288)	\$ (811,937)	\$ (882,213)	\$ (990,694)

	Estimated					
	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019
BCA Avoided Costs	\$ 67,645	\$ 82,480	\$ 66,253	\$ 50,761	\$ 54,204	\$ 65,117
Utility Scale Avoided Costs	\$ 357,030	\$ 334,103	\$ 226,382	\$ 193,492	\$ 201,696	\$ 370,397
Community Solar Avoided Costs	\$ 65,355	\$ 83,123	\$ 51,538	\$ 43,659	\$ 59,118	\$ 103,529
Excess NEM Avoided Cost Payments	\$ 1,189	\$ 442	\$ 50,903	\$ 1,268	\$ 30	\$ -
Total Avoided Costs	\$ 491,219	\$ 500,148	\$ 395,076	\$ 289,180	\$ 315,048	\$ 539,043
Less: Amounts Billed to Customers	\$ 676,988	\$ 632,080	\$ 478,650	\$ 555,413	\$ 566,652	\$ 595,930
(Over)/Under-Recovery-Current Month	\$ (185,769)	\$ (131,932)	\$ (83,574)	\$ (266,233)	\$ (251,604)	\$ (56,887)
(Over)/Under-Recovery-Prior Month	\$ (1,168,939)	\$ (1,398,842)	\$ (1,427,390)	\$ (1,557,159)	\$ (1,856,460)	\$ (2,089,329)
Company Accounting Adjustments	(8)	\$ 29				
ORS Accounting Adjustments						
Unbilled DERP Avoided Costs (Over)/Under-Recovery Adjustments	(9)	\$ (44,163)	\$ 103,384	\$ (46,195)	\$ (33,068)	\$ 18,735
(Over)/Under-Recovery Cumulative Balance	\$ (1,398,842)	\$ (1,427,390)	\$ (1,557,159)	\$ (1,856,460)	\$ (2,089,329)	\$ (2,061,274)

*Explanations of Adjustments (8) through (9) are included in the testimony of Anthony D. Brisseno.

Office of Regulatory Staff
Details of the Computation of the (Over)/Under-Recovery of Distributed Energy Resource Program Incremental Costs
South Carolina Electric & Gas Company
January 2018 - April 2019
Docket No. 2019-2-E

	Actual							
	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018	July 2018	August 2018
NEM Incentive	\$ 339,191	\$ 355,411	\$ 412,343	\$ 474,252	\$ 589,199	\$ 909,431	\$ 1,004,034	\$ 121,657
NEM Future Benefits	\$ 4,110	\$ 4,417	\$ 5,619	\$ 7,385	\$ (5,427)	\$ (5,004)	\$ (5,494)	\$ (16,689)
NEM PBI	\$ 17,643	\$ 18,308	\$ 22,424	\$ 28,068	\$ 32,660	\$ 28,894	\$ 31,037	\$ 27,607
DER Depreciation Costs	\$ 28,852	\$ 31,065	\$ 31,234	\$ 34,969	\$ 43,242	\$ 41,297	\$ 42,342	\$ 52,103
BCA Incentive	\$ 143,734	\$ 160,272	\$ 200,451	\$ 265,216	\$ 342,541	\$ 321,563	\$ 374,512	\$ 336,788
Community Solar	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,907	\$ 40,615
Utility Scale Incentive	\$ 65,660	\$ 56,336	\$ 98,667	\$ 111,295	\$ 107,285	\$ 121,830	\$ 107,168	\$ 235,055
Administrative and General Expenses	\$ 156,760	\$ 146,968	\$ 149,971	\$ 192,505	\$ 16,523	\$ 86,504	\$ 55,620	\$ 139,521
Carrying Costs	\$ 27,154	\$ 29,309	\$ 29,401	\$ 33,356	\$ 37,966	\$ 35,879	\$ 40,674	\$ 45,280
Total Incremental Costs	\$ 783,104	\$ 802,086	\$ 950,110	\$ 1,147,046	\$ 1,163,989	\$ 1,540,394	\$ 1,711,800	\$ 981,937
Amounts Billed to Customers	\$ 923,894	\$ 922,349	\$ 924,238	\$ 925,028	\$ 1,194,228	\$ 1,194,824	\$ 1,196,384	\$ 1,189,082
(Over)/Under-Recovery-Current Month	\$ (140,790)	\$ (120,263)	\$ 25,872	\$ 222,018	\$ (30,239)	\$ 345,570	\$ 515,416	\$ (207,145)
(Over)/Under-Recovery-Prior Month	\$ 798,039	\$ 704,872	\$ 604,004	\$ 623,803	\$ 855,246	\$ 714,605	\$ 1,067,668	\$ 1,590,157
Company Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled DERP Incremental Costs	(10) \$ 47,623	\$ 19,395	\$ (6,073)	\$ 9,425	\$ (110,402)	\$ 7,493	\$ 7,073	\$ (2,587)
Cumulative (Over)/Under Recovery Balance	\$ 704,872	\$ 604,004	\$ 623,803	\$ 855,246	\$ 714,605	\$ 1,067,668	\$ 1,590,157	\$ 1,380,425

*Explanation of Adjustment (10) is included in the testimony of Anthony D. Briseno.

Office of Regulatory Staff
Details of the Computation of the (Over)/Under-Recovery of Distributed Energy Resource Program Incremental Costs
South Carolina Electric & Gas Company
January 2018 - April 2019
Docket No. 2019-2-E

	Actual			Estimated				
	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019
NEM Incentive	\$ (20,020)	\$ 558,230	\$ 374,535	\$ 303,747	\$ 488,434	\$ 610,428	\$ 739,579	\$ 881,059
NEM Future Benefits	\$ (15,237)	\$ (4,689)	\$ (3,306)	\$ (2,669)	\$ (3,862)	\$ (4,826)	\$ (5,847)	\$ (6,966)
NEM PBI	\$ 24,217	\$ 24,523	\$ 17,056	\$ 13,299	\$ 19,629	\$ 23,928	\$ 28,294	\$ 33,550
DER Depreciation Costs	\$ 52,692	\$ 52,715	\$ 56,349	\$ 56,367	\$ 53,424	\$ 53,752	\$ 54,080	\$ 54,149
BCA Incentive	\$ 267,162	\$ 325,305	\$ 252,776	\$ 193,643	\$ 206,969	\$ 252,293	\$ 298,326	\$ 353,742
Community Solar	\$ 113,139	\$ 133,644	\$ 92,693	\$ 486,897	\$ 120,877	\$ 169,020	\$ 200,406	\$ 238,190
Utility Scale Incentive	\$ 88,811	\$ 84,774	\$ 57,486	\$ 49,626	\$ 73,048	\$ 89,045	\$ 105,292	\$ 124,851
Administrative and General Expenses	\$ 19,227	\$ 76,743	\$ 68,865	\$ 103,587	\$ 120,223	\$ 120,223	\$ 329,630	\$ 120,223
Carrying Costs	\$ 50,521	\$ 52,827	\$ 58,391	\$ 60,413	\$ 62,302	\$ 64,485	\$ 66,683	\$ 68,895
Total Incremental Costs	\$ 580,512	\$ 1,304,072	\$ 974,845	\$ 1,264,910	\$ 1,141,044	\$ 1,378,348	\$ 1,816,443	\$ 1,867,693
Amounts Billed to Customers	\$ 1,079,875	\$ 1,258,106	\$ 1,201,494	\$ 1,146,484	\$ 1,146,484	\$ 1,146,484	\$ 1,146,484	\$ 1,146,484
(Over)/Under-Recovery-Current Month	\$ (499,363)	\$ 45,966	\$ (226,649)	\$ 118,426	\$ (5,440)	\$ 231,864	\$ 669,959	\$ 721,209
(Over)/Under-Recovery-Prior Month	\$ 1,380,425	\$ 787,932	\$ 859,649	\$ 561,235	\$ 669,089	\$ 663,649	\$ 895,513	\$ 1,565,472
Company Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled DERP Incremental Costs	(10)	\$ (93,130)	\$ 25,751	\$ (71,765)	\$ (10,572)	\$ -	\$ -	\$ -
(Over)/Under-Recovery Adjustments								
Cumulative (Over)/Under Recovery Balance		\$ 787,932	\$ 859,649	\$ 561,235	\$ 669,089	\$ 663,649	\$ 895,513	\$ 1,565,472
								\$ 2,286,681

*Explanation of Adjustment (10) is included in the testimony of Anthony D. Briseno.